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No. 06-636

IN THE

SUPREME COURT OF THE UNITED STATES

October Term, 2006

Laurence Rene', Goodman

Petitioner

v.

UNITED STATES

Respondent

On Petition for Writ of Certiorari
to the United States Court of Appeals
For the Tenth Circuit

PETITION FOR REHEARING

Laurence Rene', Goodman
Petitioner Pro Se
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303-277-1539

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PETITION FOR REHEARING

The Petitioner Laurence Rene', Goodman respectfully moves this Court for an order (1) vacating its denial of the petition for writ of certiorari, entered on December 11, 2006, and (2) granting the petition. As grounds for this motion, Petitioner states the following:

I

This Court should grant the Petition for Rehearing for four reasons pursuant to Sup. Ct. R. 44.2 and *Hickmanv. Taynor*, 327 U.S. 808, 328 U.S. 876 (1946), 329 U.S. 495 (1947); *Brinkerhoff-Faris Trust Co. v. Hill*, 280 U.S. 604, (1929), 281 U.S. 673 (1930); for other grounds not previously presented in the Petition for Certiorari:

1. Interest of Justice

The upholding of treaties is a matter of international concern. Article VI, section 2 of the U.S. Constitution states;

> "all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding."

It can be understood that the UN Charter, having been ratified by the United States, is the supreme law of the land. When the United States signed the UN Charter in 1945, thereby adhering to the human rights provisions of articles 55 and 56 of the charter, it thus was extending its longstanding recognition of an "international minimum standard" to include all human beings rather than just aliens. Similarly, by signing subsequent international human rights instruments such as the Universal Declaration of Human Rights, the UN Covenant on Civil and Political Rights, and the American Convention on Human Rights, the United States was reaffirming its commitment to the basic civil and political rights contained therein.

In the Universal Declaration of Human Rights, G.A. res. 217A (III), U.N. Doc A/810 at 71 (1948). There is an obligation under Article 8 right to an effective remedy:

> "Everyone has the right to an effective remedy by the competent national tribunals for acts violating the fundamental rights granted him by the constitution or by law."

Article 10 to provide a fair and public hearing by an independent and impartial tribunal.

> "Everyone is entitled in full equality to a fair and public hearing by an independent and impartial tribunal, in the

> determination of his rights and obligations and of any criminal charge against him."

The creation of the specific human right to a fair trial recognized under customary international law, which must be respected by any judicial system aspiring to international legitimacy. In the International Covenant on Civil and Political Rights, G.A. res. 2200A (XXI), 21 U.N. GAOR Supp. (No. 16) at 52, U.N. Doc. A/6316 (1966), 999 U.N.T.S. 171, entered into force Mar. 23, 1976. An obligation exists under art. 14 to provide a fair and public hearing by an independent and impartial tribunal. *[See Appendix "E"].*

Due Process Rights are additionally protected under U.S. Const. amend. V, which states;

> "No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time in time of War or public danger; or shall any person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation."

Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law, C.H.R. res. 2005/35, U.N. Doc. E/CN.4/2005/L.10.Add.11 (19 April 2005);

> VIII. ACCESS TO JUSTICE
>
> "12. A victim of a gross violation of international human rights law or of a serious violation of international humanitarian law shall have equal access to an effective judicial remedy as provided for under international law. Other remedies available to the victim include access to administrative and other bodies, as well as mechanisms, modalities and proceedings conducted in accordance with

domestic law. Obligations arising under international law to secure the right to access justice and fair and impartial proceedings shall be reflected in domestic laws."

The record in Federal District Court Case No. 04-B-1162 and affirmed by the 10th Circuit in Case No. 05-1440 establishes expressions of arbitrariness or gross incompetence that justice has been mal-administered and the proceedings are so faulty as to exclude all reasonable expectation of a fair decision. The Petitioner alleges that the conduct of the lower courts affirmed by the 10th Circuit appears to demonstrate a procedural denial of justice by "departure" from "the usual course of judicial proceedings." The irregularity of the court proceedings shown in the record of Case No. 04-B-1162 demonstrates a disregard for the Federal Judicial Code, Federal Rules of Civil Procedure, and Federal Rules Evidence deemed essential for due process.

II. Jurisdiction

The Petitioner alleges that the reason that the Respondent has failed to produce a valid assessment is that the Respondent does not have jurisdiction to make one.

Petitioner has never lived in, conduct business in, or have anything to do with, an internal revenue district. [see Appendix Exhibit "A" concerning "internal revenue districts"] Petitioner also was not involved in any activity that would be relevant to the Assistant Commissioner (International). [see Appendix Exhibit "B" IRM page detailing the ACI's jurisdictional boundaries]

And while the IRS substantially reorganized in 1999, and the Office of Assistant Commissioner (International) no longer exists, for the purposes of subtitle 'A' the jurisdiction of the former Office of Assistant Commissioner (International) is now exercised by the Director, Compliance. The subtitle 'A' jurisdictional statement concerning the Director, Compliance is found at IRM 4.12.1.5.6.1 (05-03-1999). *[See Appendix Exhibit "C"]*

The Petitioner alleges it should be noted, and it is significant that, there are no general or authoritative citations (USC, CFR, Treasury Orders, etc.) that require a citizen of a state

of the Union to file a Form 1040 on generic domestic, non-16th Amendment, non-government nexus, income.

The Petitioner alleges that the Meredith was creating "dummy returns" for the Petitioner in the ASFR Program and sending the Petitioner notices, such as the Notice of Deficiency.

Although Petitioner did not then know what is know now, the fact of the matter is that there is no United States internal revenue law, in force then or now, that imposed any tax upon me given my status and activities in the aforementioned years. The fact that at the time Petitioner was ignorant of the realities of U.S. tax law (as is the vast majority of the American public) and was unable to provide the proper responses does not make me subject to U.S. tax law.

The Petitioner alleges that information returns improperly filed against the Petitioner does not make the Petitioner subject to the internal revenue laws of the United States if in fact Petitioner has not been involved in any activities cognizable by such laws.

For clarity's sake, Petitioner wishes to emphasize that Petitioner is not contending that there is any legal shortcoming with the IRC, only that it does not impose any tax upon the Petitioner, given Petitioner's status and activities.

The Petitioner alleges that this Court has referred to Acts of Congress as "the broad language of the statute" and in tax matters it is the universal rule, allowing for only rare and limited exception, that the Secretary must promulgate implementing regulations to bring force and effect to the statute. [See 26 USC 7805(a); *California Bankers Association v. Schultz*, 416 US 25 at 44; *Dodd v. U.S.*, 223 F Supp 785]

The Petitioner alleges that 26 USC 6321 is the statute by which Congress creates a "statutory lien" when taxes are assessed but not paid.

The question then arises as to whether the Secretary has promulgated implementing regulations for §6321.

A check of the CFR Finding Aids, Parallel Table of Authorities – Table I (2003), reveals that the Secretary has indeed promulgated implementing regulations for §6321. These regulations are found at 27 CFR, Part 70. We also find that in Table II of the Parallel Table of Authorities, §6321 does not appear in the Part 1 listings.

However, since the Parallel Table of Authorities is not exhaustive, and thus not conclusive, one must manually check 26 CFR [in the case of taxes to be assessed on Form 1040 we must look at Part 1] to determine if implementing regulations have been promulgated for §6321. Petitioner has performed that manual check and found no Part 1 regulations for §6321.

One might then reasonably ask if §6321 fits into one of the rare and limited exceptions (mentioned above) to the requirement for implementing regulations. The answer is plainly "no" because the Secretary has promulgated regulations in 27 CFR, thus demonstrating the Secretary's determination that implementing regulations are required for §6321. [There is a regulation in 26 CFR, Part 301, but as you know Part 301 is merely procedural and does not "implement" §6321 for any particular tax.]

Further, 44 USC 1505 requires items to be published in the Federal Register if:

- The item is to have General Applicability and Legal Effect.
- The item is required to be published by Congress.

In this matter, both requirements are in force.

Petitioner alleges that implementing regulations are required for §6321, and that no such regulations exist which implements §6321 for Part 1 – Income Tax on Individuals – the type of tax for which one would file a Form 1040 and the type of tax for which Petitioner has been assessed. Section 6321 states, in its relevant part:

> *If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount...shall be a lien in favor of the United States....*

The alternative administrative collection process preserved by 28 U.S.C. § 3003(b) vests the "delegate" of the Secretary of the Treasury (26 U.S.C. § 7701(a)(12)) with pre-judgment and post-judgment collection authority within internal revenue districts established in compliance with requirements of 26 U.S.C. § 7621 and Executive Order #10289, as amended. There is no evidence that the Secretary of the Treasury has established internal revenue districts in States of the Union since promulgation of the Internal Revenue Code of 1954. It is more probable, but yet to be proven,

that the Treasury Financial Management Service is "delegate" of the Secretary of the Treasury for purposes of 26 U.S.C. § 7701(a)(12)(A), and that the Internal Revenue Service is supposed to function in a support capacity only. Congress did not legislatively create IRS or its predecessor, the Bureau of Internal Revenue, so IRS' "agency" and "delegate" capacity is limited by operation of law. See the statement of IRS organization at 39 Fed. Reg. 11572, 1974-1 Cum. Bul. 440, 37 Fed. Reg. 20960, and the Internal Revenue Manual 1100 through the 1997 edition.

The Petitioner contends the genesis of 26 U.S.C. §§ 6321, et seq. (lien) and §§ 6331, et seq. (levy and distraint) as these sections all originate in 1860's legislation applicable exclusively to alcohol, cotton, and in some instances, tobacco. This is the reason that the only surviving regulation listed in the Parallel Table of Authorities and Rules for §§ 6321 & 6331 is 27 CFR § 70, which is under Bureau of Alcohol, Tobacco and Firearms jurisdiction, as applicable to Subtitle E of the Internal Revenue Code.

III. International Treaty Violation

The Thirteenth Amendment of the United States Constitution specifically prohibits slavery and involuntary servitude, except as a punishment for a person convicted of a crime. The Thirteenth Amendment states:

> "Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States or any place subject to their jurisdiction.
>
> Section 2. Congress shall have power to enforce this article by appropriate legislation."

The Courts in the United States, including the Supreme Court of the United States, have interpreted the Thirteenth Amendment very broadly to apply to every individual and every race. *Slaughter House Cases*, 83 U.S. 36, 69-72 (1872). In Addition, the courts have stated that the purpose of the Thirteenth Amendment is not only to end slaver but to insure a system of completely voluntary labor. *Pollack v. Willams*, 322 U.S. 4, 17

(1944). It is also clear form these cases that the terms "slavery" and "involuntary servitude" used in the Thirteenth Amendment are at least as broad as the terms "forced or compulsory labor" used in the treaty on Slavery United Nations Conference of Plenipotentiaries on a Supplementary Convention on the Abolition of Slavery, the Slave Trade, and Institutions and practices Similar to Slavery, September 7, 1956, 18 U.S.T. 3201, *[see Appendix Exhibit "D"]*.

Under the Vienna Convention on the Law of Treaties, adopted 22 May 1969, entered into force 27 Jan. 1980, art. 18, 1155 U.N.T.S. 331, 336.

> "The State is obligated to refrain from acts which would defeat the object and purpose of a treaty when:
> (a) it has signed the treaty or has exchanged instruments constitution the treaty, subject to ratification, acceptance or approval, until it shall have made its intention clear not to become a party to the treaty; or
> (b) it has expressed its consent to be bound by the treaty, pending the entry into force of the treaty and provided that such entry into force is not unduly delayed."

The Petitioner derives no income under the Assistant Commissioner International Operations. If the assessment provided in Case No. 04-B-1162 is a valid, as the Respondent would have the Court believe, then the Petitioner is "a person of servile status" described in Article 7(b) of the aforementioned treaty.

The Petitioner contends that income tax revenues go 100% to pay interest on the national debt and not a single nickel of it goes to the government. The report from the Grace Commission proves that the personal income tax is used to pay only the interest on the national debt. Petitioner relies on the Grace Commission Report, J. Peter Grace, President's Private Sector Survey (PPSS), to The Honorable Ronald Reagan, President of the United States, The White House, Washington D.C. (January 12, 1984) (in public domain http://www.worldnewsstand.net/1/gracerpt.pdf);

> *"With two thirds of everyone's personal income taxes wasted or not collected, 100 percent of what is collected is*

absorbed solely by interest on the Federal debt and by Federal Government contributions to transfer payments. In other words, all individual income tax revenues are gone before one nickel is spent on the services which taxpayers expect from their Government." (emphasis added)

"That it is contrary to the law of nature will scarcely be denied, seems to be the necessary result of this admission. That every man has a natural right to the fruits of his own labour, as generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will, seems to be the necessary result of this admission." *The Antelope*, 23 U.S. 66, 120 (1825). "Since the right to receive income or earnings is a right belonging to every person, this right cannot be taxed as privilege." *Jack Cole Company v. MacFarland*, 337 S.W. 2d 453, 456 (1960).

All compensation earned by a Citizen of the 50 states, exercising his or her fundamental Right to Labor in a common, lawful occupation, there is NO LAW within the Internal Revenue Code or Regulations that makes a Citizen of the 50 states, exercising his or her fundamental Right to labor in a common. Lawful occupation in one of the 50 states, liable for the graduated income tax. Non-apportioned direct taxes were Unconstitutional by this Court in *Pollock v. Farmers Loan & Trust Co.*, 158, U.S. 601, 637 (1895).

Compensation for labor earned by citizens of the 50 states, working for the private sector in the 50 states does not constitute income taxable by the federal government. It is not federal "taxable income." Although the law states that the income tax is voluntary, the act of signing a W-4 or 1040 Form is not voluntary when an individual does so because an employer, IRS agent, official, or employee or accountant perceived to have knowledge of tax laws, has misled that individual into believing that such filing of a form or payment of Income Taxes was required (when, in fact, it was not) and that non-compliance would lead to refusal of employment, imprisonment or the seizure of the presumed taxpayers property. The Petitioner derives no income under the Assistant Commissioner International Operations. If the assessment is valid as the Respondents would have the Court

believe in Case No. 04-B-1162 it constitutes slavery, through coercion and fear in violation of 13th Amendment supra, Supplementary Convention on the Abolition of Slavery, the Slave Trade, and Institutions and practices Similar to Slavery, supra, *[see Article 1 and Article 6 Appendix "D"]*, and the International Covenant on Civil and Political Rights, supra, *[See Article 8(a) and 8 (c) Appendix Exhibit "E"]*.

It has been well established in this Court that Certiorari should be granted where important issues arising under federal treaties, of course, may give rise to review on certiorari. In *Kolovrant v. Oregon*, 366 U.S. 187, 191 (1961), certiorari was granted "because the cases involve important rights asserted in reliance upon federal treaty obligations." See also *Weinberger v. Rossi*, 456 U.S. 25 (1982), where certiorari was granted to consider whether a federal statutory reference to a "treaty include an executive agreement. And in *Sumitomo Shoji America, inc. v. Avaghano*, 457 U.S. 176 (1982), where certiorari was granted to consider whether a treaty with Japan provides a defense to a federal employment discrimination suit.

IV. Court's failure to follow their own rules

The Petitioner alleges that this Court's denial of justice by denying the writ of certiorari constitutes the Court's failure to follow their own rules.

Sup. Ct. R. 10(a) indicates that among the reasons this Court considers granting a writ of certiorari is when a United States Court of Appeals has entered a decision in conflict with decisions of another United States Court of Appeals on the same important matter. Conflict exists between the Tenth, First, and Eleventh Circuit Courts and the Third, Fifth, Sixth, Seventh, Eighth, and Ninth Circuit Courts claimed in the petition for certiorari.

Sup. Ct. R. 10(c) indicates that among the reasons the Court considers in granting a writ of certiorari is when a United States court of appeals has decided an important federal question in a way that conflicts with relevant decisions of this Court. Among the relevant teachings of this Court's which the District court and the Tenth Circuit's

failure to conform its decision to are; *Hawaii v. Gordon, Land v. Dollar, Dugan v. Rank, Larson v. Domestic, Foreign Commerce Corp., Washington Legal Found. v. U. S. Sentencing Comm'n, North Carolina v. Temple Adicks v. S.H. Kress Co., U.S. v. Lovasco, Gonzales v. Buist, Holt v. United States, Telephone Cases, Lynch v. Household Finance Corp., Matthews v. Eldridge, Arnstrong v. Monzo, Morrill v. Jones, Gould v. Gould, U.S. v. Morton Salt Co., Chevron, U.S.A., Inc v. Natural Resources Defense, Louisiana Public Service Com'n v. F.C.C., Lyng v. Payne, Ragsdale v. Wolverine World Wide, Inc.,* and *Paperwork Reduction Act, Dole v. United Steel workers.*

U.S. Const. Amend. III created the judicial Power of the supreme court. The Petitioner contends it is the duty of this Court to hear this case and relies on *Downes v. Bidwell*, 182 U.S. 244, 382 (1901) which states;

> "It will be an evil day for American liberty if the theory of government outside of the supreme law of the land finds lodgment in out constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution."

For the reasons stated above, the Petitioner respectfully requests Your Honorable Court to grant a Writ of Certiorari as entered.

Respectfully submitted

Laurence Rene', Goodman

Laurence Rene', Goodman

Appendix Exhibit "A"

Internal Revenue Districts

The US government has decided to play a little trick on you. But don't worry, it only allows them to scour the country for so-called "tax evaders" (who aren't actually evading anything), summons people for books and records the IRS has no right to see, assess taxes that aren't really owed, create liens they no legal right to exist, and levy upon your property without any legitimate right to do so.

All of the activities listed above begin with "canvassing" and "examination", which requires you or your business to be within an internal revenue district. Of course that would lead us to ask where such revenue districts are located. Although that's a reasonable question, the first question we need to ask should actually be, "Who is authorized by law to establish internal revenue districts and has that person actually established any"?

There are several legal documents that speak to this subject, but one should start with the tax code. Section 7621 authorizes the President to establish internal revenue districts:

> *The President shall establish convenient internal revenue districts for the purpose of administering the internal revenue laws. The President may from time to time alter such districts.*

Has the President actually done that? Well, sort of. While the President hasn't actually created any internal revenue districts, he delegated that particular job to another member of the government. The note at the bottom of 7621 states:

> *For delegation to the Secretary of the Treasury of authority vested in President by this section, see section 1(g) of Executive Order No. 10289*

So we know that the President delegated this task to one of his cabinet officers – the Secretary of the Treasury. The next prudent question is; has the Secretary actually established internal revenue districts, and if so, where?

The answer to that question is "yes", the Secretary has established internal revenue districts. He has done so in Treasury

Order 150-01. In T.O. 150-01 we find that the Secretary has created 33 internal revenue districts that span the nation and cover every state in the Union. O.K., so what's the problem?

Although many Americans aren't aware of it, all written authorities (except Acts of Congress) that purport to have "general applicability" upon any person or group of persons, must have corresponding "regulations", and these regulations must be published in the Federal Register. There are however a few exceptions.

Section 7621 does not require regulations for two reasons. First, the statute is so short and clear that no regulations are required; additionally it has no impact on the public generally because it simply "authorizes" The President to do something and dose not lay any duty upon the public.

However, once the President delegated that authority to the Secretary, the Secretary needed to create regulations to let the public know exactly what he was doing and how it would (or might) affect the public. Accordingly, the Secretary created regulations associated with the authority delegated to him by the President in Executive Order 10289.

The regulations the Secretary created for EO 10289 are found in Title 19 of the Code of Federal Regulations (CFR), Part 101. We know this because the nice folks at the National Archive and Records Administration (NARA) have very kindly provided us with a cross-reference index that shows us which regulations correspond to which statues or Executive Orders (EO). This index is known as the "Parallel Table of Authorities".

E.O. 10289 .....19 Part 101

So, what does 19 CFR, Part 101, say? Here is the opening statement that defines the scope of the Part 101:

> Scope. *This part sets forth general regulations governing the authority of Customs officer, and the location of Customs ports of entry, service ports and of Customs stations. It further sets forth regulations concerning the entry and clearance of vessels at Customs stations and a listing of Customs pre-clearance officers in foreign countries. In addition, this part*

contains provisions concerning the hours of business of Customs offices, the Customs seal, and the identifications cards issued to Customs officers and employees. [underlines added]

As you can see, the Secretary has not chosen to create internal revenue districts for the general tax purposes, by has created said districts ***only*** for certain matters pertaining to the customs laws of the United States – including the collection of customs duties (taxes).

This dovetails perfectly with the CFR's Parallel Tables of Authority and Rules entries for "canvassing" and "examinations". According to the National Archive and Records Administration (the nice folks who compile and publish the CFR and the Federal Register) the only "implementing regulations" for 26 USC 7601 and 7602 are for issues pertaining to alcohol importation:

7601-7606 .....27 Part 70
7602 .....27 Parts 170, 296

Since the Secretary's regulations designate only certain "places" as internal revenue districts, I have underlined the phrases (in "Scope" above) that designate the places the Secretary has established as U.S. internal revenue districts.

In short, the internal revenue districts named in T.O. 150-01 do not cover the entire area of a country, or part of a state, named as the district. These revenue districts are limited to the boundaries of "Customs ports of entry", "service ports" and "Customs stations".

As an example: the internal revenue district referred to in T.O. 150-01 as the "Los Angeles district" only embraces the Long beach and Los Angles harbors and the Los Angeles International Airport. A complete list of ports designated by the Secretary of the Treasury for customs purposes can be found in regulations promulgated by the Secretary of Commerce.

In other words, while most IRS officers blindly believe that when they are assigned to the Los Angeles District Office they have authority to "canvass", and conduct "examinations", anywhere in the Los Angeles area, the law says something

entirely different. The law says that such activities may only take place within "internal revenue districts" and those "internal revenue districts" are specifically designated locations within the broad area known as the Los Angeles district area.

Now that we know whet the law actually says, lets look at the impact.

> **Internal Revenue Code, section 7601** – *The Secretary shall... cause officers or employees of the Treasury Department to proceed... through each internal revenue district and inquire after and concerning all persons therein who may be liable to pay any internal revenue tax...*

If you only read T.O. 150-01, you'd think it blanket authority to canvass the entire county for people who may owe a tax. Having read the regulations for EO 10289 (which authorizes T.O. 150-01) we now know that such canvassing (and its associated "examinations") can only take place in a designated customs area, because those designated customs areas ***are*** the internal revenue districts, as established by the Secretary of the Treasury on behalf of the President.

An argument might be possible in which, because 19 CFR, Part 101, also establishes the general authority of customs officers, internal revenue districts exist wherever a customs officer is executing his official duties. However, even if that is so, the significance is still evident – places that might be considered and internal revenue district would be such place as where a customs officer is conducting his official duty. That still means that there are no internal revenue districts established for any other tax purpose.

Ed Noted: *In March of 2001, Treasury Order 150-01 was cancelled. Researchers are attempting to determine where the relevant parts of T.O. 150-01 have been re-enacted. Interestingly, the statutes that rely T.O. 150-01 have not been repealed or amended since the underlying T.O. was cancelled.*

Appendix Exhibit B

1132 (1-6-78)
Office of the Assistant Commissioner (International)

1132.1 (5-27-88)
Mission of Functional Responsibilities Assistant Commissioner (International)

1132.11 (5-27-88)
International mission

(1) International supports the mission of the service by providing program leadership for all Service international tax matters, including the development, execution and evaluation of multifunctional compliance and assistance programs on a world – wide basis, in a manner which promotes the highest degree of public confidence the tax system's integrity, fairness and efficiency.

(2) To accomplish this mission, international will:

(a) Pursue innovative studios and research to prepare the Service for the changing environment in the international Tax area.

(b) Encourage the highest possible degree of voluntary compliance with U.S. tax laws involving international tax matters through compliance and assistance programs.

(c) Establish and broaden effective tax administration arrangements with foreign, state and other tax authorities and with international organizations.

(d) Manage resources to meet and achieve the Service's operating and strategic goals, working effectively with other Service offices to obtain common objectives.

1132.12 (4-21-89)
Functional Responsibilities

(1) The Assistant Commissioner (International) is the principal official responsible for international tax administration matters and serves as the Competent or Taxation Authority in administering and applying the operating provisions of tax conventions of the United States.

Assists in the development of tax conventions and exchange of information agreements. Provides technical assistance to modernize and strengthen the tax administration systems of foreign, state, and territorial governments, in line with the foreign policy of the United States and its commitments to state government and international organizations in tax administration enhancement activities. Represents the Commissioner in relationships with the Congress, the Department of Treasury, other federal agencies, foreign governments, foreign tax authorities, and international tax organizations. Is responsible for the disclosure function as well as problem resolution. ***Administers the internal revenue laws and related statutes as they relate to U.S. citizens residing abroad, corporations and businesses whose books and records are maintained outside the U.S. and non-resident aliens deriving income from sources within the United States.*** (emphasis added)

Appendix Exhibit C

4.12.1.5.6.1 (05-03-1999)
Jurisdiction of the Director, Compliance

1. As a general rule, the Director, Area 15 has jurisdiction over U.S. Income Tax Returns with a foreign address or where either the taxpayer or the principal books and records are located outside the United States.
   - Returns with a foreign address include Puerto Rico, Virgin Islands, Guam, America Samoa, and the Mariana Islands.
   - Returns with APO/FPO (Army Post Office/Fleet Post Office) are under the jurisdiction of the Director, Area 15.
2. Returns having the principal books and records located outside the United States include:
   - Form 1040 with a claimed foreign income exclusion or deduction (Form 2555 attached).
   - Form 1040NR (Non-Resident Alien).
   - Form 1120F, Income Tax Return of a Foreign Corporation.
3. Except as noted above, all returns with a U.S. address are under the jurisdiction of the area office where the principal books and records of the taxpayer are maintained.
   a. The examiner will write in red " DELINQUENT RETURN SECURED BY EXAMINATION" across the top of Form 5471 or Form 5472.
   b. This will alert the Philadelphia Service Center that the area office has taken appropriate action concerning the penalty under IRC 6038(b), 6038A, 6046A, or 6879.
   c. Form 5471, Information Return with Respect to a Foreign Corporation or Form 5472, Information Return of a Foreign Owned Corporation or Form 5472, Information Return will be sent to the IRS Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pa. 19154.

Area Directors and service center directors are authorized to make determinations that failure to file information return, Form 5471 or Form 5472 was due to reasonable cause. This determination should be made by the director who can conveniently make the evaluation of Form 5471 or Form 5472.

Appendix Exhibit "D"

Slavery 18 U.S.T. 3201;
September 7, 1956, Date-Signed
December 6, 1967, Date-In-Force

STATUS:
[*1] Supplementary convention done at Geneva September 7, 1956; n1
Accession advised by the Senate of the United States of America November 2, 1967;
Accession approved by the President of the United States of America November 9, 1967;
Accession deposited with the Secretary-General of the United Nations December 6, 1967;
Proclaimed by the President of the United States of America December 19, 1967;
Entered into force with respect to the United States of America December 6, 1967.
n1 Texts are as certified by the Secretary-General of the United Nations, New York.

UNITED NATIONS CONFERENCE OF PLENIPOTENTIARIES ON A SUPPLEMENTARY CONVENTION ON THE ABOLITION OF SLAVERY, THE SLAVE TRADE, AND INSTITUTIONS AND PRACTICES SIMILAR TO SLAVERY

TEXT: BY THE PRESIDENT [*2] OF THE UNITED STATES OF AMERICA A PROCLAMATION

WHEREAS the Supplementary Convention on the Abolition of Slavery, the Slave Trade, and Institutions and Practices Similar to Slavery was done at Geneva on September 7, 1956, the text of which Convention, in the English, French, Chinese, Russian and Spanish languages, is word for word as follows:

SUPPLEMENTARY CONVENTION ON THE ABOLITION OF SLAVERY, THE SLAVE TRADE, AND INSTITUTIONS AND PRACTICES SIMILAR TO SLAVERY

UNITED NATIONS 1956 PREAMBLE

The States Parties to the present Convention Considering that freedom is the birthright of every human being; Mindful that the peoples of the United Nations reaffirmed in the Charter n1 their faith in the dignity and worth of the human person;

- - - - - - - - - - - - - - - Footnotes - - - - - - - - - - - - - - -

n1 TS 993; 59 Stat. 1031.

- - - - - - - - - - - - - End Footnotes- - - - - - - - - - - - - -

Considering that the Universal Declaration of Human Rights, proclaimed by the General Assembly of the United Nations as a common standard of achievement for all peoples and all nations, states that no one shall be held in slavery or servitude [*3] and that slavery and the slave trade shall be prohibited in all their forms;

Recognizing that, since the conclusion of the Slavery Convention signed at Geneva on 25 September 1926, n2 which was designed to secure the abolition of slavery and of the slave trade, further progress has been made towards this end;

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n2 TS 778; 46 Stat. 2183.

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Having regard to the Forced Labour Convention of 1930 n3 and to subsequent action by the International Labour Organisation in regard to forced or compulsory labour;

- - - - - - - - - - - - - - - Footnotes - - - - - - - - - - - - - - -

n3 Convention no. 29, adopted at Geneva June 28, 1930 (39 UNTS 55), as modified by the Final Articles Revision Convention, adopted at Montreal Oct. 9, 1946 (38 UNTS 3).

- - - - - - - - - - - - - End Footnotes- - - - - - - - - - - - - -

Being aware, however, that slavery, the slave trade and institutions and practices similar to slavery have not yet been eliminated in all parts of the world;

Having decided, therefore, [*4] that the Convention of 1926, which remains operative, should now be augmented by the conclusion of a supplementary convention designed to intensify national as well as international efforts towards the abolition of slavery, the slave trade and institutions and practices similar to slavery; Have agreed as follows:

SECTION I INSTITUTIONS AND PRACTICES SIMILAR TO SLAVERY

Article 1

Each of the States Parties to this Convention shall take all practicable and necessary legislative and other measures to bring about progressively and as soon as possible the complete abolition or abandonment of the following institutions and practices, where they still exist and whether or not they are covered by the definition of slavery contained in article 1 of the Slavery Convention signed at Geneva on 25 September 1926:

(a) Debt bondage, that is to say, the status or condition arising from a pledge by a debtor of his personal services or of those of a person under his control as security for a debt, if the value of those services as reasonably assessed is not applied towards the liquidation of the debt or the length and nature of those services are not respectively limited and defined; ([*5] b) Serfdom, that is to say, the condition or status of a tenant who is by law, custom or agreement bound to live and labour on land belonging to another person and to render some determinate service to such other person, whether for reward or not, and is not free to change his status;

(c) Any institution or practice whereby:

(i) A woman, without the right to refuse, is promised or given in marriage on payment of a consideration in money or in kind to her parents, guardian, family or any other person or group; or

(ii) The husband of a woman, his family, or his clan, has the right to transfer her to another person for value received or otherwise; or

(iii) A woman on the death of her husband is liable to be inherited by another person;

(d) Any institution or practice whereby a child or young person under the age of 18 years is delivered by either or both of his natural parents or by his guardian to another person, whether for reward or not, with a view to the exploitation of the child or young person or of his labour.

Article 2

With a view to bringing to an end the institutions and practices mentioned in article 1 (c) of this Convention, the States Parties

undertake [*6] to prescribe, where appropriate, suitable minimum ages of marriage, to encourage the use of facilities whereby the consent of both parties to a marriage may be freely expressed in the presence of a competent civil or religious authority, and to encourage the registration of marriages.

SECTION II THE SLAVE TRADE

Article 3

1. The act of conveying or attempting to convey slaves from one country to another by whatever means of transport, or of being accessory thereto, shall be a criminal offence under the laws of the States Parties to this Convention and persons convicted thereof shall be liable to very severe penalties.
2. (a) The States Parties shall take all effective measures to prevent ships and aircraft authorized to fly their flags from conveying slaves and to punish persons guilty of such acts or of using national flags for that purpose.
(b) The States Parties shall take all effective measures to ensure that their ports, air-fields and coasts are not used for the conveyance of slaves.
3. The States Parties to this Convention shall exchange information in order to ensure the practical co-ordination of the measures taken by them in combating the slave trade and shall [*7] inform each other of every case of the slave trade, and of every attempt to commit this criminal offence, which comes to their notice.

Article 4

Any slave who takes refuge on board any vessel of a State Party to this Convention shall ipso facto be free.

SECTION III SLAVERY AND INSTITUTIONS AND PRACTICES SIMILAR TO SLAVERY

Article 5

In a country where the abolition or abandonment of slavery, or of the institutions or practices mentioned in article 1 of this Convention, is not yet complete, the act of mutilating, branding or otherwise marking a slave or a person of servile status in order to

indicate his status, or as a punishment, or for any other reason, or of being accessory thereto, shall be a criminal offence under the laws of the States Parties to this Convention and persons convicted thereof shall be liable to punishment.

Article 6

1. The act of enslaving another person or of inducing another person to give himself or a person dependent upon him into slavery, or of attempting these acts, or being accessory thereto, or being a party to a conspiracy to accomplish any such acts, shall be a criminal offence under the laws of the States Parties to this Convention and [*8] persons convicted thereof shall be liable to punishment.

2. Subject to the provisions of the introductory paragraph of article 1 of this Convention, the provisions of paragraph 1 of the present article shall also apply to the act of inducing another person to place himself or a person dependent upon him into the servile status resulting from any of the institutions or practices mentioned in article 1, to any attempt to perform such acts, to bring accessory thereto, and to being a party to a conspiracy to accomplish any such acts.

SECTION IV DEFINITIONS

Article 7

For the purposes of the present Convention:

(a) "Slavery" means, as defined in the Slavery Convention of 1926, the status or condition of a person over whom any or all of the powers attaching to the right of ownership are exercised, and "slave" means a person in such condition or status;

(b) "A person of servile status" means a person in the condition or status resulting from any of the institutions or practices mentioned in article 1 of this Convention;

(c) "Slave trade" means and includes all acts involved in the capture, acquisition or disposal of a person with intent to reduce him to slavery; all acts involved [*9] in the acquisition of a slave with a view to selling or exchanging him; all acts of disposal by sale or exchange of a person acquired with a view to being sold or exchanged; and, in general, every act of trade or transport in slaves by whatever means of conveyance.

SECTION V CO-OPERATION BETWEEN STATES PARTIES AND COMMUNICATION OF INFORMATION

Article 8

1. The States Parties to this Convention undertake to co-operate with each other and with the United Nations to give effect to the foregoing provisions.
2. The Parties undertake to communicate to the Secretary-General of the United Nations copies of any laws, regulations and administrative measures enacted or put into effect to implement the provisions of this Convention.
3. The Secretary-General shall communicate the information received under paragraph 2 of this article to the other Parties and to the Economic and Social Council as part of the documentation for any discussion which the Council might undertake with a view to making further recommendations for the abolition of slavery, the slave trade or the institutions and practices which are the subject of this Convention.

SECTION VI FINAL CLAUSES

Article 9

No reservations [*10] may be made to this Convention.

Article 10

Any dispute between States Parties to this Convention relating to its interpretation or application, which is not settled by negotiation, shall be referred to the International Court of Justice at the request of any one of the parties to the dispute, unless the parties concerned agree on another mode of settlement.

Article 11

1. This Convention shall be open until 1 July 1957 for signature by any State Member of the United Nations or of a specialized agency. It shall be subject to ratification by the signatory States, and the instruments of ratification shall be deposited with the Secretary-General of the United Nations, who shall inform each signatory and acceding State.
2. After 1 July 1957 this Convention shall be open for accession by

any State Member of the United Nations or of a specialized agency, or by any other State to which an invitation to accede has been addressed by the General Assembly of the United Nations. Accession shall be effected by the deposit of a formal instrument with the Secretary-General of the United Nations, who shall inform each signatory and acceding State.

Article 12

1. This Convention shall apply [*11] to all non-self-governing, trust, colonial and other non-metropolitan territories for the international relations of which any State Party is responsible; the Party concerned shall, subject to the provisions of paragraph 2 of this article, at the time of signature, ratification or accession declare the non-metropolitan territory or territories to which the Convention shall apply ipso facto as a result of such signature, ratification or accession.
2. In any case in which the previous consent of a non-metropolitan territory is required by the constitutional laws or practices of the Party or of the non-metropolitan territory, the Party concerned shall endeavour to secure the needed consent of the non-metropolitan territory within the period of twelve months from the date of signature of the Convention by the metropolitan State, and when such consent has been obtained the Party shall notify the Secretary-General. This Convention shall apply to the territory or territories named in such notification from the date of its receipt by the Secretary-General.
3. After the expiry of the twelve month period mentioned in the preceding paragraph, the States Parties concerned shall inform the [*12] Secretary-General of the results of the consultations with those non-metropolitan territories for whose international relations they are responsible and whose consent to the application of this Convention may have been withheld.

Article 13

1. This Convention shall enter into force on the date on which two States have become Parties thereto.
2. It shall thereafter enter into force with respect to each State and territory on the date of deposit of the instrument of ratification or accession of that State or notification of application to that territory.

Article 14

1. The application of this Convention shall be divided into successive periods of three years, of which the first shall begin on the date of entry into force of the Convention in accordance with paragraph 1 of article 13.

2. Any State Party may denounce this Convention by a notice addressed by that State to the Secretary-General not less than six months before the expiration of the current three-year period. The Secretary-General shall notify all other Parties of each such notice and the date of the receipt thereof.

3. Denunciations shall take effect at the expiration of the current three-year period.

4. In cases where, [*13] in accordance with the provisions of article 12, this Convention has become applicable to a non-metropolitan territory of a Party, that Party may at any time thereafter, with the consent of the territory concerned, give notice to the Secretary-General of the United Nations denouncing this Convention separately in respect of that territory. The denunciation shall take effect one year after the date of the receipt of such notice by the Secretary-General, who shall notify all other Parties of such notice and the date of the receipt thereof.

Article 15

This Convention, of which the Chinese, English, French, Russian and Spanish texts are equally authentic, shall be deposited in the archives of the United Nations Secretariat. The Secretary-General shall prepare a certified copy thereof for communication to States Parties to this Convention, as well as to all other States Members of the United Nations and of the specialized agencies.

IN WITNESS WHEREOF the undersigned, being duly authorized thereto by their respective Governments, have signed this Convention on the date appearing opposite their respective signatures.

DONE at the European Office of the United Nations at Geneva, this seventh [*14] day of September one thousand nine hundred and fifty six.

WHEREAS the said Supplementary Convention, in accordance with Article 11 thereof, remained open for signature from September 7, 1956 to July 1, 1957, during which period it

was signed on behalf of certain countries, not including the United States of America, and thereafter has [*38] remained open for accession;

WHEREAS the Senate of the United States of America by its resolution of November 2, 1967, two-thirds of the Senators present concurring therein, did advise and consent to accession to the Supplementary Convention;

WHEREAS the President of the United States of America, in pursuance of the aforesaid advice and consent of the Senate, duly approved on November 9, 1967 the accession of the United States of America to the Supplementary Convention;

WHEREAS it is provided in Article 13 that the Supplementary Convention shall enter into force on the date on which two States have become parties thereto and shall thereafter enter into force with respect to each State on the date of deposit of the instrument of ratification or accession of that State;

AND WHEREAS, pursuant to the aforesaid provisions of Article 13, the Supplementary Convention first entered into force on April 30, 1957, and entered into force with respect to the United States of America on December 6, 1967, the date of deposit by the United States of America of its instrument of accession;

NOW, THEREFORE, be it known that I, Lyndon B. Johnson, President of the United States of America, do hereby proclaim [*39] and make public the said Supplementary Convention, to the end that the same and every article and clause thereof shall be observed and fulfilled with good faith, on and after December 6, 1967, by the United States of America and by the citizens of the United States of America and all other persons subject to the jurisdiction thereof.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this nineteenth day of December in the year of our Lord one thousand nine hundred sixty-seven and of the Independence of the United States of America the one hundred ninety-second.

Appendix Exhibit "E"

Partial reprint - Articles 1 to 22 only

International Covenant on Civil and Political Rights Adopted and opened for signature, ratification and accession by General Assembly resolution 2200A (XXI) of 16 Dec. 1966

entry into force **23 Mar. 1976, in accordance with Article 49**
USA ratification **8 Jun. 1992**

Preamble

The States Parties to the present Covenant,

Considering that, in accordance with the principles proclaimed in the Charter of the United Nations, recognition of the inherent dignity and of the equal and inalienable rights of all members of the human family is the foundation of freedom, justice and peace in the world,

Recognizing that these rights derive from the inherent dignity of the human person,

Recognizing that, in accordance with the Universal Declaration of Human Rights, the ideal of free human beings enjoying civil and political freedom and freedom from fear and want can only be achieved if conditions are created whereby everyone may enjoy his civil and political rights, as well as his economic, social and cultural rights,

Considering the obligation of States under the Charter of the United Nations to promote universal respect for, and observance of, human rights and freedoms,

Realizing that the individual, having duties to other individuals and to the community to which he belongs, is under a responsibility to strive for the promotion and observance of the rights recognized in the present Covenant,

Agree upon the following articles:

PART I

Article 1

1. All peoples have the right of self-determination. By virtue of that right they freely determine their political status and freely pursue their economic, social and cultural development.

2. All peoples may, for their own ends, freely dispose of their natural wealth and resources without prejudice to any obligations arising out of international economic co-operation, based upon the principle of mutual benefit, and international law. In no case may a people be deprived of its own means of subsistence.

3. The States Parties to the present Covenant, including those having responsibility for the administration of Non-Self-Governing and Trust Territories, shall promote the realization of the right of self-determination, and shall respect that right, in conformity with the provisions of the Charter of the United Nations.

PART II

Article 2

1. Each State Party to the present Covenant undertakes to respect and to ensure to all individuals within its territory and subject to its jurisdiction the rights recognized in the present Covenant, without distinction of any kind, such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status.

2. Where not already provided for by existing legislative or other measures, each State Party to the present Covenant undertakes to take the necessary steps, in accordance with its constitutional processes and with the provisions of the present Covenant, to adopt such laws or other measures as may be necessary to give effect to the rights recognized in the present Covenant.

3. Each State Party to the present Covenant undertakes:

(a) To ensure that any person whose rights or freedoms as herein recognized are violated shall have an effective remedy, notwithstanding that the violation has been committed by persons acting in an official capacity;

(b) To ensure that any person claiming such a remedy shall have his right thereto determined by competent judicial, administrative or legislative authorities, or by any other competent authority provided for by the legal system of the State, and to develop the possibilities of judicial remedy;
(c) To ensure that the competent authorities shall enforce such remedies when granted.

Article 3

The States Parties to the present Covenant undertake to ensure the equal right of men and women to the enjoyment of all civil and political rights set forth in the present Covenant.

Article 4

1 . In time of public emergency which threatens the life of the nation and the existence of which is officially proclaimed, the States Parties to the present Covenant may take measures derogating from their obligations under the present Covenant to the extent strictly required by the exigencies of the situation, provided that such measures are not inconsistent with their other obligations under international law and do not involve discrimination solely on the ground of race, colour, sex, language, religion or social origin.
2. No derogation from articles 6, 7, 8 (paragraphs I and 2), 11, 15, 16 and 18 may be made under this provision.
3. Any State Party to the present Covenant availing itself of the right of derogation shall immediately inform the other States Parties to the present Covenant, through the intermediary of the Secretary-General of the United Nations, of the provisions from which it has derogated and of the reasons by which it was actuated. A further communication shall be made, through the same intermediary, on the date on which it terminates such derogation.

Article 5

1. Nothing in the present Covenant may be interpreted as implying for any State, group or person any right to engage in any activity or perform any act aimed at the destruction of any of the rights and

freedoms recognized herein or at their limitation to a greater extent than is provided for in the present Covenant.
2. There shall be no restriction upon or derogation from any of the fundamental human rights recognized or existing in any State Party to the present Covenant pursuant to law, conventions, regulations or custom on the pretext that the present Covenant does not recognize such rights or that it recognizes them to a lesser extent.

PART III

Article 6

1. Every human being has the inherent right to life. This right shall be protected by law. No one shall be arbitrarily deprived of his life.
2. In countries which have not abolished the death penalty, sentence of death may be imposed only for the most serious crimes in accordance with the law in force at the time of the commission of the crime and not contrary to the provisions of the present Covenant and to the Convention on the Prevention and Punishment of the Crime of Genocide. This penalty can only be carried out pursuant to a final judgement rendered by a competent court.
3. When deprivation of life constitutes the crime of genocide, it is understood that nothing in this article shall authorize any State Party to the present Covenant to derogate in any way from any obligation assumed under the provisions of the Convention on the Prevention and Punishment of the Crime of Genocide.
4. Anyone sentenced to death shall have the right to seek pardon or commutation of the sentence. Amnesty, pardon or commutation of the sentence of death may be granted in all cases.
5. Sentence of death shall not be imposed for crimes committed by persons below eighteen years of age and shall not be carried out on pregnant women.
6. Nothing in this article shall be invoked to delay or to prevent the abolition of capital punishment by any State Party to the present Covenant.

Article 7

No one shall be subjected to torture or to cruel, inhuman or degrading treatment or punishment. In particular, no one shall be subjected without his free consent to medical or scientific experimentation.

Article 8

1. No one shall be held in slavery; slavery and the slave-trade in all their forms shall be prohibited.
2. No one shall be held in servitude.
3.
(a) No one shall be required to perform forced or compulsory labour;
(b) Paragraph 3 (a) shall not be held to preclude, in countries where imprisonment with hard labour may be imposed as a punishment for a crime, the performance of hard labour in pursuance of a sentence to such punishment by a competent court;
(c) For the purpose of this paragraph the term "forced or compulsory labour" shall not include:
(i) Any work or service, not referred to in subparagraph (b), normally required of a person who is under detention in consequence of a lawful order of a court, or of a person during conditional release from such detention;
(ii) Any service of a military character and, in countries where conscientious objection is recognized, any national service required by law of conscientious objectors;
(iii) Any service exacted in cases of emergency or calamity threatening the life or well-being of the community;
(iv) Any work or service which forms part of normal civil obligations.

Article 9

1. Everyone has the right to liberty and security of person. No one shall be subjected to arbitrary arrest or detention. No one shall be deprived of his liberty except on such grounds and in accordance with such procedure as are established by law.
2. Anyone who is arrested shall be informed, at the time of arrest, of the reasons for his arrest and shall be promptly informed of any charges against him.
3. Anyone arrested or detained on a criminal charge shall be brought promptly before a judge or other officer authorized by law to exercise judicial power and shall be entitled to trial within a reasonable time or to release. It shall not be the general rule that persons awaiting trial shall be detained in custody, but release may be subject to guarantees to appear for trial, at any other stage of the

judicial proceedings, and, should occasion arise, for execution of the judgement.
4. Anyone who is deprived of his liberty by arrest or detention shall be entitled to take proceedings before a court, in order that court may decide without delay on the lawfulness of his detention and order his release if the detention is not lawful.
5. Anyone who has been the victim of unlawful arrest or detention shall have an enforceable right to compensation.

Article 10
1. All persons deprived of their liberty shall be treated with humanity and with respect for the inherent dignity of the human person.
2.
(a) Accused persons shall, save in exceptional circumstances, be segregated from convicted persons and shall be subject to separate treatment appropriate to their status as unconvicted persons;
(b) Accused juvenile persons shall be separated from adults and brought as speedily as possible for adjudication. 3. The penitentiary system shall comprise treatment of prisoners the essential aim of which shall be their reformation and social rehabilitation. Juvenile offenders shall be segregated from adults and be accorded treatment appropriate to their age and legal status.

Article 11
No one shall be imprisoned merely on the ground of inability to fulfil a contractual obligation.

Article 12
1. Everyone lawfully within the territory of a State shall, within that territory, have the right to liberty of movement and freedom to choose his residence.
2. Everyone shall be free to leave any country, including his own.
3. The above-mentioned rights shall not be subject to any restrictions except those which are provided by law, are necessary to protect national security, public order (ordre public), public health or morals or the rights and freedoms of others, and are consistent with the other rights recognized in the present Covenant.
4. No one shall be arbitrarily deprived of the right to enter his own country.

Article 13

An alien lawfully in the territory of a State Party to the present Covenant may be expelled therefrom only in pursuance of a decision reached in accordance with law and shall, except where compelling reasons of national security otherwise require, be allowed to submit the reasons against his expulsion and to have his case reviewed by, and be represented for the purpose before, the competent authority or a person or persons especially designated by the competent authority.

Article 14

1. All persons shall be equal before the courts and tribunals. In the determination of any criminal charge against him, or of his rights and obligations in a suit at law, everyone shall be entitled to a fair and public hearing by a competent, independent and impartial tribunal established by law. The press and the public may be excluded from all or part of a trial for reasons of morals, public order (ordre public) or national security in a democratic society, or when the interest of the private lives of the parties so requires, or to the extent strictly necessary in the opinion of the court in special circumstances where publicity would prejudice the interests of justice; but any judgement rendered in a criminal case or in a suit at law shall be made public except where the interest of juvenile persons otherwise requires or the proceedings concern matrimonial disputes or the guardianship of children.

2. Everyone charged with a criminal offence shall have the right to be presumed innocent until proved guilty according to law.

3. In the determination of any criminal charge against him, everyone shall be entitled to the following minimum guarantees, in full equality:

(a) To be informed promptly and in detail in a language which he understands of the nature and cause of the charge against him;

(b) To have adequate time and facilities for the preparation of his defence and to communicate with counsel of his own choosing;

(c) To be tried without undue delay;

(d) To be tried in his presence, and to defend himself in person or through legal assistance of his own choosing; to be informed, if he does not have legal assistance, of this right; and to have legal assistance assigned to him, in any case where the interests of

justice so require, and without payment by him in any such case if he does not have sufficient means to pay for it;
(e) To examine, or have examined, the witnesses against him and to obtain the attendance and examination of witnesses on his behalf under the same conditions as witnesses against him;
(f) To have the free assistance of an interpreter if he cannot understand or speak the language used in court;
(g) Not to be compelled to testify against himself or to confess guilt.
4. In the case of juvenile persons, the procedure shall be such as will take account of their age and the desirability of promoting their rehabilitation.
5. Everyone convicted of a crime shall have the right to his conviction and sentence being reviewed by a higher tribunal according to law.
6. When a person has by a final decision been convicted of a criminal offence and when subsequently his conviction has been reversed or he has been pardoned on the ground that a new or newly discovered fact shows conclusively that there has been a miscarriage of justice, the person who has suffered punishment as a result of such conviction shall be compensated according to law, unless it is proved that the non-disclosure of the unknown fact in time is wholly or partly attributable to him.
7. No one shall be liable to be tried or punished again for an offence for which he has already been finally convicted or acquitted in accordance with the law and penal procedure of each country.

Article 15

1 . No one shall be held guilty of any criminal offence on account of any act or omission which did not constitute a criminal offence, under national or international law, at the time when it was committed. Nor shall a heavier penalty be imposed than the one that was applicable at the time when the criminal offence was committed. If, subsequent to the commission of the offence, provision is made by law for the imposition of the lighter penalty, the offender shall benefit thereby.
2. Nothing in this article shall prejudice the trial and punishment of any person for any act or omission which, at the time when it was

committed, was criminal according to the general principles of law recognized by the community of nations.

Article 16

Everyone shall have the right to recognition everywhere as a person before the law.

Article 17

1. No one shall be subjected to arbitrary or unlawful interference with his privacy, family, home or correspondence, nor to unlawful attacks on his honour and reputation.
2. Everyone has the right to the protection of the law against such interference or attacks.

Article 18

1. Everyone shall have the right to freedom of thought, conscience and religion. This right shall include freedom to have or to adopt a religion or belief of his choice, and freedom, either individually or in community with others and in public or private, to manifest his religion or belief in worship, observance, practice and teaching.
2. No one shall be subject to coercion which would impair his freedom to have or to adopt a religion or belief of his choice.
3. Freedom to manifest one's religion or beliefs may be subject only to such limitations as are prescribed by law and are necessary to protect public safety, order, health, or morals or the fundamental rights and freedoms of others.
4. The States Parties to the present Covenant undertake to have respect for the liberty of parents and, when applicable, legal guardians to ensure the religious and moral education of their children in conformity with their own convictions.

Article 19

1. Everyone shall have the right to hold opinions without interference.
2. Everyone shall have the right to freedom of expression; this right shall include freedom to seek, receive and impart information and ideas of all kinds, regardless of frontiers, either orally, in writing or in print, in the form of art, or through any other media of his choice.

3. The exercise of the rights provided for in paragraph 2 of this article carries with it special duties and responsibilities. It may therefore be subject to certain restrictions, but these shall only be such as are provided by law and are necessary:
(a) For respect of the rights or reputations of others;
(b) For the protection of national security or of public order (ordre public), or of public health or morals.

Article 20

1. Any propaganda for war shall be prohibited by law.
2. Any advocacy of national, racial or religious hatred that constitutes incitement to discrimination, hostility or violence shall be prohibited by law.

Article 21

The right of peaceful assembly shall be recognized. No restrictions may be placed on the exercise of this right other than those imposed in conformity with the law and which are necessary in a democratic society in the interests of national security or public safety, public order (ordre public), the protection of public health or morals or the protection of the rights and freedoms of others.

Article 22

1. Everyone shall have the right to freedom of association with others, including the right to form and join trade unions for the protection of his interests.
2. No restrictions may be placed on the exercise of this right other than those which are prescribed by law and which are necessary in a democratic society in the interests of national security or public safety, public order (ordre public), the protection of public health or morals or the protection of the rights and freedoms of others. This article shall not prevent the imposition of lawful restrictions on members of the armed forces and of the police in their exercise of this right.
3. Nothing in this article shall authorize States Parties to the International Labour Organisation Convention of 1948 concerning Freedom of Association and Protection of the Right to Organize to take legislative measures which would prejudice, or to apply the law in such a manner as to prejudice, the guarantees provided for in that Convention.

Supreme Court, U.S.
FILED
JAN 18 2007
OFFICE OF THE CLERK

No. 06-636

IN THE

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 2006

Laurence Rene', Goodman
Petitioner

v.

UNITED STATES
Respondent

ON PETITION FOR WRIT OF CERTIORARI
TO THE UNITED STATES COURT OF APPEALS
FOR THE TENTH CIRCUIT

MOTION FOR LEAVE TO FILE OUT-OF-TIME PETITION FOR REHEARING

Petitioner respectfully moves for leave to file the annexed petition for rehearing of the order of this Court denying the petition for writ of certiorari in this case, entered on December 11, 2006. No timely petition for rehearing was filed in as much as the Petitioner was obligated to file motions and memorandums in Colorado Supreme Court Case No. 06SC533.

Additionally, the complexity of the issues presented in the Petition for Rehearing required considerable time and research. The 25 day time limit for filing the petition fell across the Christmas – New Years Holiday during which three consecutive snow storms each dropping 16" to 48" of snow. Additional days of winds gusting up to 115 mph causing drifting snow resulting in closures of roads, law library, and other essential business services necessary for the timely filing of a fully annexed Petition for Rehearing.

Although this Petition for Rehearing is filed after the expiration of the time prescribed in Rule 44.1, which is based on other grounds not previously presented in the Petition for Certiorari. This Court clearly has power, in its discretion and in the interest of justice, to entertain the petition in these circumstances. See United States v. Ohio Power Co. 353 U.S. 98 (1957); Gorndeck v. Pan American World Airways, 370 U.S. 918 (1962).

Respectfully submitted

Laurence Rene' Goodman

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